

Industry Circular



Internal Revenue Service

Alcohol, Tobacco and Firearms Division
Washington, D.C. 20224

Industry Circular No. 70-31

November 2, 1970

TRANSMITTAL OF AMENDED REGULATIONS

Manufacturers of tobacco products and others concerned:

This industry circular is to furnish manufacturers of tobacco products a copy of the current regulations in 26 CFR Part 270, Manufacture of Cigars and Cigarettes. (Please note that these regulations do not accompany copies of the Industry Circular other than those for manufacturers of tobacco products.) Please dispose of the regulations in Part 270 which we sent you before, because they are now out-of-date.

The enclosed regulations include changes made by Treasury Decision 7055, effective October 1, 1970. The Treasury Decision amended the regulations so that mailed Applications for Employer Identification Numbers should now be filed with service center directors rather than with district directors, and made other miscellaneous editorial and clarifying changes.

The enclosed regulations are reprinted from a larger revised publication, the Tobacco Tax Guide, IRS Publication 464. Therefore, these looseleaf pages will be interchangeable with pages printed for the Tobacco Tax Guide. As future changes are issued for the Tobacco Tax Guide which affect the enclosed regulations in Part 270 we will furnish you copies of those updated pages so you may substitute them for the pages made obsolete. This way you should be able to keep an up-to-date version of Part 270 of the regulations for your ready reference.

If you do not now subscribe to the Tobacco Tax Guide and wish to do so, information describing the service and how to subscribe is printed on the back of this industry circular for your convenience.

Any inquiries regarding this industry circular or the enclosed regulations should be made to the office of your Assistant Regional Commissioner, Alcohol, Tobacco and Firearms.

Rex D. Davis, Acting Director
Alcohol, Tobacco and Firearms Division

TOBACCO TAX GUIDE

The Tobacco Tax Guide (Internal Revenue Service Publication No. 464) is a looseleaf compilation of basic reference materials relating to the administration of Federal taxes on cigars, cigarettes, cigarette papers, and cigarette tubes. It includes pertinent laws, regulations, revenue rulings, revenue procedures, and industry circulars.

Included in their entirety are the following parts of Title 26, Code of Federal Regulations:

- Part 270 - Manufacture of Cigars and Cigarettes;
- Part 275 - Importation of Cigars, Cigarettes, and Cigarette Papers and Tubes;
- Part 285 - Manufacture of Cigarette Papers and Tubes;
- Part 290 - Exportation of Cigars, Cigarettes, and Cigarette Papers and Tubes, Without Payment of Tax, or With Drawback of Tax;
- Part 295 - Removal of Cigars, Cigarettes, and Cigarette Papers and Tubes, Without Payment of Tax, for Use of the United States; and
- Part 296 - Miscellaneous Regulations Relating to Cigars, Cigarettes, and Cigarette Papers and Tubes.

The Tobacco Tax Guide includes pertinent excerpts of other internal revenue and customs regulations, and lists of reports and returns required from manufacturers, importers, and export warehouse proprietors. It also contains the names and addresses of holders of internal revenue permits as manufacturers of tobacco products and as proprietors of tobacco export warehouses.

The Tobacco Tax Guide is kept up-to-date by issuance of new or revised pages as needed. Subscriptions to the service are available through the Superintendent of Documents, Government Printing Office, Washington, D. C. 20402. The cost of each subscription is \$10.00. Orders should specify "Tobacco Tax Guide, Catalog No. T22.19/5:969," and be accompanied by remittance. Checks or money orders should be made payable to "Superintendent of Documents."